



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

Chapter 458-50 WAC Intercounty Utilities and Transportation Companies—Assessment and Taxation.

Consisting of 458-50-

- 020 Annual report—Duty to file**
- 030 Annual reports—Contents**
- 040 Annual reports—Time of filing—Extension of time**
- 060 Failure to make report—default valuation—Penalty—Estoppel**
- 070 Annual assessment—Procedure**
- 080 True cash value—Criteria**
- 085 Computer software—Definitions—Valuations—Centrally assessed utilities**
- 090 Methods of valuation**
- 100 Apportionment of operating property to the various counties and taxing districts**
- 110 Apportionment reports**
- 120 Notification of real estate transfers**
- 130 Taxing district boundary changes--Estoppel**

Date last reviewed: **June-August, 1998**

Reviewer: **Steve Yergeau & Dave Saavadra**

Date current review completed: **June 6, 2005**

Briefly explain the subject matter of the document(s):

Chapter 458-50 explains the responsibilities of public utilities, county officials, and the Department in regards to the property tax valuation of inter-county and interstate public utility companies. This includes the valuation and apportionment of public utility operating property, requirements of public utilities to file annual reports, the methodology and process the Department follows in valuing property and issuing annual assessments

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g.,



		taxpayer or business association) request?
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If “yes,” provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories (PTAs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
X		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

While the previous reviews of rules in this chapter recommended updating, consolidating, and reformatting the information, it did not explicitly note that WAC 458-50-040 erroneously explains that the Department is authorized to extend the date by which an annual report must be filed by up to thirty days. RCW 84.12.230 actually authorizes the Department to extend the date by up to sixty days. For this reason, the Department should move forward with a revision to WAC 458-50-040.

WAC 458-50-070 should be updated to reflect the 1999 repeal of WAC 458-50-010 and the Laws of 1998, ch. 335, § 1., by changing the reference of operating property from RCW 84.12.200 (16) to RCW 84.12.200(12), and eliminating the reference to WAC 458-50-010.



As a result of the Laws of 1998, ch. 335, § 1., WAC 458-50-100 should be streamlined by eliminating section (8) Steamboat companies.

3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented:

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs):

Court Decisions:

Board of Tax Appeals Decisions (BTAs):

Appeals Division Decisions (WTDs):

Attorney General Opinions (AGOs):

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

5. Review Recommendation:

- | | |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Amend (WAC 458-50-040, 458-50-070, and 458-50-100) |
| <input type="checkbox"/> | Repeal/Cancel (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.) |
| <input checked="" type="checkbox"/> | Leave as is (Appropriate even if the recommendation is to incorporate the current information into another rule.) |
| <input type="checkbox"/> | Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.) |

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.



If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

The previous review of chapter 458-50 WAC did not note any problems with these rules, but did recommend a rewrite to update the information as well as consolidate and reformat the information. The net result being that the rewrite will result in fewer but more comprehensive rules. This remains a valid goal, though there is no need to proceed with such a revision at this time. The rules remain useful, and such a rewrite can wait until there is a more compelling need to revise the rules.

WAC 458-50-040 should be revised to recognize that RCW 84.12.230 authorizes the Department to extend the date by which an annual report must be filed by up to sixty days.

WAC 458-50-070 should be revised to recognize the 1999 repeal of WAC 458-50-010 and the Laws of 1998, ch. 335, § 1, by changing the reference of operating property from RCW 84.12.200 (16) to RCW 84.12.200(12), and eliminating the reference to WAC 458-50-010.

WAC 458-50-100 should be revised to recognize Laws of 1998, ch. 335, § 1, by eliminating the reference to section (8) steamboat companies, operating properties that are no longer assessed by the property tax division.

These revisions are candidates for the expedited rule making process.

6. Manager action: Date: June 6, 2005

AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

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